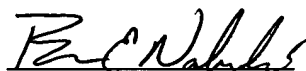


REMARKS

Applicants hereby amend the specification to correctly reflect the provisional application to which the present application claims priority. No new matter has been introduced by way of the present amendment. Entry of the amendment is respectfully requested.

Respectfully submitted,



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Date: May 22, 2002


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CERTIFICATE OF MAILING

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the United States Postal Service on the date shown below with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, Washington, DC 20231

Date: 5/22/02

Name: Joan Simmons

Signature: 

VERSION WITH MARKINGS SHOWING CHANGES MADE

In the Specification:

On page 1, under **Cross-Reference to Related Application(s)**, please substitute the following **amended** paragraph for the paragraph found at lines 2-6:

The subject application claims the benefit of co-pending,
commonly assigned, ~~provisional patent application entitled "Dynamic
Spread Sheet," filed on January 16, 2001, and assigned Serial No.~~
60/262,204, U.S. Provisional Patent Application Serial No.
60/262,024, filed January 16, 2001, entitled "Dynamic Spread Sheet."
the entire contents of which is hereby incorporated by reference.